



## Senate

General Assembly

**File No. 557**

January Session, 2011

Substitute Senate Bill No. 246

*Senate, April 18, 2011*

The Committee on Finance, Revenue and Bonding reported through SEN. DAILY of the 33rd Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

**AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF  
PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX  
EXEMPTIONS BY FARMERS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (d) of section 12-91 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective from*  
3 *passage*):

4 (d) Annually, [within thirty days after the assessment date in each  
5 town, city or borough] on or before the first day of November, each  
6 such individual farmer, group of farmers, partnership or corporation  
7 shall make written application for the exemption provided for in  
8 subsection (a) of this section to the assessor or board of assessors in the  
9 town in which such farm is located, including therewith a notarized  
10 affidavit certifying that such farmer, individually or as part of a group,  
11 partnership or corporation, derived at least fifteen thousand dollars in  
12 gross sales from such farming operation, or incurred at least fifteen

13 thousand dollars in expenses related to such farming operation, with  
14 respect to the most recently completed taxable year of such farmer  
15 prior to the commencement of the assessment year for which such  
16 application is made, on forms to be prescribed by the Commissioner of  
17 Agriculture. Failure to file such application in said manner and form  
18 [within the time limit prescribed] on or before the first day of  
19 November shall be considered a waiver of the right to such exemption  
20 for the assessment year. Any person aggrieved by any action of the  
21 assessors shall have the same rights and remedies for appeal and relief  
22 as are provided in the general statutes for taxpayers claiming to be  
23 aggrieved by the doings of the assessors or board of assessment  
24 appeals.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>from passage</i>	12-91(d)
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**ENV**      *Joint Favorable Subst. C/R*

FIN

**FIN**      *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

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***OFA Fiscal Note******State Impact:*** None***Municipal Impact:*** None***Explanation***

No fiscal impact will result in response to enacting the bill's provision regarding the date by which farmers must submit applications for property tax exemptions.

***The Out Years******State Impact:*** None***Municipal Impact:*** None

**OLR Bill Analysis****sSB 246*****AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF  
PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX  
EXEMPTIONS BY FARMERS.*****SUMMARY:**

This bill changes the date on which farmers must annually submit personal property tax declarations and claims for exemption to the town assessor from 30 days after the assessment date to on or by November 1.

EFFECTIVE DATE: Upon passage

**COMMITTEE ACTION**

Environment Committee

Joint Favorable Substitute Change of Reference  
Yea 27 Nay 0 (03/18/2011)

Finance, Revenue and Bonding Committee

Joint Favorable  
Yea 52 Nay 0 (04/07/2011)